

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on January 31, 2008, the attached **Motion in Limine of Defendants Michael J. Hanson and Ernie J. Kindt To Exclude All Opinion Testimony Related to Evidence of Insolvency** was electronically filed with the Clerk of the Court using its CM/ECF system, which will send notification of such filing(s) to the following counsel of record:

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In addition, the undersigned forwarded a copy of same in the manner indicated below to:

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